

Selected Frequently Asked Questions: Collection Issues

Basic Responsibilities of the Collector

- Q1. What are the collector's responsibilities in regard to sending out tax and excise bills?**
- Q2. Is the collector required to verify the address of each person to whom a tax and/or excise bill is sent?**
- Q7. Can a collector accept payments prior to the issuance of the tax bills?**
- Q8. How does the collector determine the priority of the application of payments?**
- Q9. How can the collector enforce payment of tax and excise bills by taxpayers?**

Q11. Who is responsible for preparing municipal lien certificates?

Property Taxes and Tax Liens

Q12. What is the relation between the property tax and the tax lien?

Q13. How long does the automatic lien stay in effect?

Q14. Is there a statute of limitations for property tax bills?

Demand Notices

Q15. Do all collection procedures require an antecedent mailing of a demand notice?

Losing Tax Liens

Q20. How can a municipality lose its tax lien?

Collecting Taxes on Real Estate Where the Lien has been Lost

Q22. If a lien on a parcel is lost, is the tax uncollectible?

Q23. If a collector issues a lien certificate for a parcel that fails to show outstanding taxes on the parcel, and the certificate is recorded promptly, can the collector record a corrected lien certificate and reinstate the lien?

Abatements of Taxes/Excises

Q26. Can an abatement under Ch. 59, § 71 or Ch. 60A, § 7 be rescinded if a tax or excise which had been deemed uncollectible becomes collectible?

Q27. Can a collector make a tax taking if the taxpayer has filed an appeal of the assessors' denial of his/her/its abatement application?

Erroneous Mailings

Q30. What effect does an erroneous mailing of a tax bill have on a taxpayer's rights?

Notice Requirements

Q31. Should assessed owners' names be included in a published notice of intent to take a parcel if they have sold the property before it is advertised for taking, or even before the taxes were assessed?

Instruments of Taking

Q34. What date should be on the instrument of taking?

Title Search

Q35. Must a collector have an attorney at law perform a title search in connection with a tax taking or sale in order to be able to add the cost of the title search to the tax?

Tax Titles

- Q38. When should subsequent fiscal years' taxes be certified to a tax title account? Should estimated or preliminary taxes be certified to a tax title account?

Invalid Tax Titles

- Q39. What should collectors and treasurers do when they discover that a tax title is invalid?

Taxes Not Certified to a Tax Title Before Foreclosure

- Q40. How should a community account for taxes after foreclosure of a tax title if the taxes had not been certified to the tax title before the foreclosure was completed?

Redemption After Foreclosure

- Q41. When a tax title foreclosure decree is vacated, can a city or town recover taxes that were never assessed on property for the years it was in tax possession?

Division of Parcels in Tax Title

- Q42. What should a collector do when property that is subject to a tax title held by the municipality is divided without redeeming the tax title?

Effect of Municipal Lien Certificate on Subsequent Revised, Omitted or Supplemental Assessments

- Q43. If a municipal lien certificate is issued showing no taxes due for a fiscal year, and the assessors later commit a revised or omitted assessment, does the recording of the municipal lien certificate eliminate the lien for the revised, omitted or supplemental assessment?

Misapplied Tax Payments

- Q48. How can a collector correct an error in the crediting of a tax payment?

Overpayments

- Q49. Should a collector pay interest on refunds of taxes where the amount of tax originally assessed has been overpaid?

Q50. Where more than one party has made payments on an account that is overpaid, who should get the refund?

Bankruptcy

Q52. What effect does the filing of a bankruptcy petition have on the collection of taxes, excises and other charges?

Q53. When does a discharge in bankruptcy make taxes and charges uncollectible?

Motor Vehicle and Boat Excises

Q57. Is the collector required to issue a warrant to collect a delinquent motor vehicle excise prior to utilizing the non-renewal procedure set out in Ch. 60A, § 2A?

THE COMMONWEALTH OF MASSACHUSETTS

NAME OF CITY OR TOWN

OFFICE OF THE COLLECTOR OF TAXES

I, _____, Collector of Taxes for
the City of _____, pursuant and subject to the provisions
Town of _____, of General Laws, Chapter 60, Sections 53 and 54, hereby take for said city town the following
described land:

DESCRIPTION OF LAND

[The description must be sufficiently accurate to identify the premises and must agree with the notice of taking. In the case of registered land, the Certificate of Title Number and the Registry Volume and Page must be given.]

Said land is taken for non-payment of taxes as defined in Section 43 of said Chapter 60
assessed thereon to _____

for the year 19____, which were not paid within fourteen days after demand therefor made upon
_____ On _____, 19____, and now
remain unpaid together with interest and incidental expenses and costs to the date of taking in the
amounts hereinafter specified, after notice of intention to take said land given as required by law.

19____ TAXES REMAINING UNPAID \$ _____

INTEREST TO THE DATE OF TAKING _____

INCIDENTAL EXPENSES AND COSTS TO THE DAY OF TAKING _____

SUM FOR WHICH LAND IS TAKEN \$ _____

WITNESS my hand and seal this _____ day of _____, 19____

* (DATE OF TAKING)

_____, Collector of Taxes for the City of _____
Town of _____

THE COMMONWEALTH OF MASSACHUSETTS

_____, SS. _____, 19____

Then personally appeared the above named _____
and acknowledged the foregoing instrument to be his free act and deed as Collector of Taxes,

before me,

My commission expires _____, 19____

Notary Public — Justice of the Peace

_____, 19____, at _____ o'clock and _____ minutes _____ M.

Received and entered with _____ Registry of Deeds,
Book _____, Page _____ Document No. _____, Certificate of Title No. _____

Attest: _____ Register